

COMMUNICATIONS SERVICES TAX

APPLICATION FOR RESALE

NAME OF COMPANY/RETAILER	RESALE CERTIFICATE NUMBER (office use only)
NUMBER & STREET ADDRESS	COMMUNICATIONS TAX REGISTRATION NUMBER
ADDRESS (CONTINUED)	FEDERAL EMPLOYER IDENTIFICATION NUMBER
CITY/TOWN, STATE & ZIP CODE	SOCIAL SECURITY NUMBER

Provide a detailed explanation why you believe that your purchases of communications services are exempt from the communications services tax pursuant to the provision of RSA 82-A:9 as a resale of communications services. (Attach additional pages, if necessary.)

Provide a statement which indicates the percentage of line usage that is resold and whether your purchased communications services are used for any of your own administrative purposes. (Attach additional pages, if necessary.)

If your purchases of communications services are less than 100% for resale we cannot grant you a resale certificate for issuance to another retailer. You shall pay the communications services tax to the provider of communications services. You will be allowed a credit on your retailers tax return on a prorated basis, based upon the amount of tax paid for the communications services resold as a percentage of services purchased.

Provide an explanation of how you calculated the resale percentage.

SIGNATURE (IN INK) OF AUTHORIZED REPRESENTATIVE

DATE

MAIL NH DEPT OF REVENUE ADMINISTRATION
TO: AUDIT DIVISION
PO BOX 457
CONCORD NH 03302-0457